

7/04

**EVANGELINE A.R.C. – RESPITE
PROGRAM OF VILLE PLATTE, INC.**
Ville Platte, Louisiana

Financial Report

Year Ended June 30, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/10/10

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KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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ACCOUNTANTS' REVIEW REPORT

To the Board of Directors
Evangeline A.R.C. - Respite Program of Ville Platte, Inc.
Ville Platte, Louisiana

We have reviewed the accompanying statement of financial position of the Evangeline A.R.C. - Respite Program of Ville Platte, Inc., (a nonprofit organization) as of June 30, 2009, and the related statements of activities, functional expenses, and cash flows for the year then ended and the accompanying other supplemental information on pages 13-15, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of the Evangeline A.R.C. - Respite Program of Ville Platte, Inc.

A review consists principally of inquiries of entity personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated December 17, 2009 on the results of our agreed-upon procedures.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
December 17, 2009

FINANCIAL STATEMENTS

EVANGELINE A.R.C. - RESPITE PROGRAM OF VILLE PLATTE, INC.
Ville Platte, Louisiana

Statement of Financial Position
June 30, 2009

ASSETS

Current assets:	
Cash	\$ 71,354
Revenue receivable	<u>22,642</u>
Total current assets	93,996
Property and equipment, net	<u>131,412</u>
Total assets	<u>\$225,408</u>

LIABILITIES AND NET ASSETS

Current liabilities:	
Accounts payable	\$ 6,895
Accrued payroll taxes	<u>2,623</u>
Total current liabilities	<u>9,518</u>
Net assets:	
Unrestricted - operating	84,478
Investment in fixed assets	<u>131,412</u>
Total net assets	<u>215,890</u>
Total liabilities and net assets	<u>\$225,408</u>

See accompanying notes and accountant's report.

EVANGELINE A.R.C. - RESPITE PROGRAM OF VILLE PLATTE, INC.
Ville Platte, Louisiana

Statement of Activities
Year Ended June 30, 2009

Support:	
OCDD reimbursement	\$ 1,512
Medical Assistance Program	247,406
Other income	<u>602</u>
Total support	<u>249,520</u>
Expenses:	
Functional expenses -	
Program services	256,748
Management and general	<u>50,493</u>
Total expenses	<u>307,241</u>
Decrease in unrestricted net assets	(57,721)
Unrestricted net assets, beginning of year	<u>273,611</u>
Unrestricted net assets, end of year	<u>\$ 215,890</u>

See accompanying notes and accountant's report.

EVANGELINE A.R.C. - RESPITE PROGRAM OF VILLE PLATTE, INC.
Ville Platte, Louisiana

Schedule of Functional Expenses
Year Ended June 30, 2009

	Program Services	Management and General	Total
Consulting fees	\$ 7,100	\$ -	\$ 7,100
Donation	45,000	-	45,000
Equipment rental	-	4,073	4,073
Food	3,732	-	3,732
Insurance	13,163	-	13,163
Licenses and fees	-	1,000	1,000
Repairs and maintenance	840	3,068	3,908
Management fees	-	29,638	29,638
Miscellaneous	2,395	2,160	4,555
Payroll expenses	150,167	-	150,167
Professional services	-	4,850	4,850
Supplies-household	6,033	-	6,033
Supplies-janitorial	192	-	192
Supplies-office	-	1,173	1,173
Telephone	-	4,531	4,531
Travel and transportation	4,413	-	4,413
Utilities	6,724	-	6,724
Total expenses before depreciation	239,759	50,493	290,252
Depreciation expense	16,989	-	16,989
Total expenses	\$ 256,748	\$ 50,493	\$ 307,241

See accompanying notes and accountant's report.

EVANGELINE A.R.C. - RESPITE PROGRAM OF VILLE PLATTE, INC.
Ville Platte, Louisiana

Statement of Cash Flows
Year Ended June 30, 2009

Cash flows from operating activities:	
Decrease in unrestricted net assets	\$ (57,721)
Adjustments to reconcile decrease in unrestricted net assets to net cash provided by operating activities:	
Depreciation	16,989
Increase in revenue receivable	(1,377)
Decrease in accounts payable	(1,218)
Decrease in accrued liabilities	<u>(247)</u>
Net cash used by operating activities	(43,574)
Cash , beginning of period	<u>114,928</u>
Cash , end of period	<u>\$ 71,354</u>

See accompanying notes and accountant's report.

EVANGELINE A.R.C. - RESPITE PROGRAM OF VILLE PLATTE, INC.
Ville Platte, Louisiana

Notes to the Financial Statements

(1) Summary of Significant Accounting Policies

A. Nature of Activities

The Evangeline A.R.C. - Respite Program of Ville Platte, Inc. is a non-profit corporation exempt from income tax under section 501(c) (3) of the Internal Revenue Code. The Organization was created on February 13, 1995 to offer temporary care for handicapped individuals. The priorities of service are to prevent institutionalization, reduce undue tensions or pressure, and offer assistance in crisis or emergency situations.

The Board of Directors of the corporation are elected by the members of the Organization, serve variable terms, and receive no compensation.

B. Financial Statement Presentation

The Organization has adopted the provisions of Statements of Financial Accounting Standards No. 117, "Financial Statements of Not-for-Profit Organizations". Statement No. 117 requires the Organization to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted and permanently restricted. As of June 30, 2009, the Organization had only unrestricted net assets.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The financial statements of the Organization are presented on the accrual basis of accounting.

D. Income Taxes

Income taxes are not provided for in the financial statements since the Organization is exempt from federal and state income taxes under section 501(c)(3) of the Internal Revenue Code and similar state provisions. The Organization is not classified as a private foundation.

E. Property and Equipment

Property and equipment are stated at cost. Depreciation is computed on a straight-line basis over the applicable recovery periods, which range from 5 to 40 years. The organization maintains a threshold level of \$1,000 or more for capitalizing furniture and equipment.

EVANGELINE A.R.C. - RESPITE PROGRAM OF VILLE PLATTE, INC.
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

F. Compensated Absences

Vacation and sick leave are recorded as expenditures of the period in which paid and cannot be carried over from year to year. Any liability the Organization might have in this regard at June 30, 2009 is considered immaterial; therefore, no liability has been recorded in the accounts.

G. Donations

There were no donated funds received for the year ended June 30, 2009.

H. Statement of Cash Flows

The Organization considers all highly liquid investments with maturity of three months or less at the date of acquisition to be cash equivalents.

I. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(2) Property and Equipment

Property and equipment consisted of the following at June 30, 2009:

Furniture and Fixtures	\$ 26,767
Building and Improvements	169,577
Vehicles	<u>81,152</u>
Total	277,496
Less: Accumulated depreciation	<u>(146,084)</u>
Net property and equipment	<u>\$ 131,412</u>

(3) Social Security System

Employees of the Organization are members of the Social Security System. The organization and its employees contribute a percentage of each employee's salary to the System (7.65 percent each). The organization's contribution during the year ended June 30, 2009 amounted to \$13,895.

EVANGELINE A.R.C. - RESPITE PROGRAM OF VILLE PLATTE, INC.
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(4) Litigation

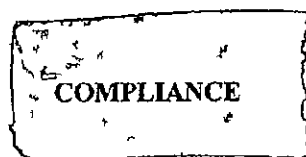
There is no litigation pending against the Organization at June 30, 2009 in which the result would have a material adverse effect on the accompanying financial statements, and accordingly, no provision for losses has been recorded.

(5) Third-Party Reimbursements

The Organization receives Medicaid reimbursements (Louisiana Medical Assistance Program) for center-based respite and in-home respite personal care attendant services. Medicaid reimbursements consisted of 99% of the Organization's total revenue for the year ended June 30, 2009.

(6) Risk Management

The Organization is exposed to risks of loss in the areas of general liability and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.



EVANGELINE A.R.C. - RESPITE PROGRAM OF VILLE PLATTE, INC.
Ville Platte, Louisiana

**Summary Schedule of Current and Prior Year Findings
and Corrective Action Plan
Year Ended June 30, 2009**

<u>Fiscal Year</u> <u>Finding</u> <u>Initially</u> <u>Occurred</u>	<u>Description of Finding</u>	<u>Corrective</u> <u>Action</u> <u>Taken</u>	<u>Corrective Action Planned</u>	<u>Name of</u> <u>Contact</u> <u>Person</u>	<u>Anticipated</u> <u>Completion</u> <u>Date</u>
<u>Ref. No.</u> <u>CURRENT YEAR (6/30/09) --</u>					
<u>Internal Control:</u>					
09-1(IC) Unknown	Due to the small number of employees, the organization did not have adequate segregation of functions within the accounting system.	No	Based upon the size of the operation and the cost benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Gary Ortego, Director	N/A
09-2(IC) Unknown	The entity does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.	No	The entity has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the entity to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Gary Ortego, Director	N/A
<u>Compliance:</u>					
09-3(C) 2009	As required by LRS 42:1-13, Open Meeting Law, notice of board meetings and the accompanying agendas were not posted on the door of the office building.	No	Notices of each meeting and the agenda for that meeting will be posted on the office door of the Evangeline Association of Retarded Citizens - Respite.	Gary Ortego, Director	Immediately
<u>PRIOR YEAR (6/30/08) --</u>					
<u>Internal Control:</u>					
08-1(IC) Unknown	Due to the small number of employees, the organization did not have adequate segregation of functions within the accounting system.	No	Based upon the size of the operation and the cost benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Gary Ortego, Director	N/A
08-2(IC) Unknown	The entity does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.	No	The entity has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the entity to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Gary Ortego, Director	N/A

OTHER SUPPLEMENTARY INFORMATION

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Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Board of Directors
Evangeline A.R.C. - Respite Program of Ville Platte, Inc.
Ville Platte, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Evangeline A.R.C. - Respite Program of Ville Platte, Inc., the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about Evangeline A.R.C. - Respite Program of Ville Platte, Inc.'s compliance with certain laws and regulations during the year ended June 30, 2009 included in the accompanying *Louisiana Attestation Questionnaire*. Management of Evangeline A.R.C. - Respite Program of Ville Platte is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Determine the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

Medical Assistance Program - \$247,406; OCDD - \$1,512

2. For each federal, state, and local award, we randomly selected 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.
3. For the items selected in procedure 2, we traced the six disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

4. For the items selected in procedure 2, we determined if the six disbursements were properly coded to the correct fund and general ledger account.

The six disbursements were properly coded to the correct general ledger account.

5. For the items selected in procedure 2, we determined whether the six disbursements received approval from proper authorities.

Each of the six disbursements were approved by the appropriate person.

6. For the items selected in procedure 2: For federal awards, we determined whether the disbursements complied with the applicable specific program compliance requirements summarized in the Compliance Supplement (or contained in the grant agreement, if the program is not included in the Compliance Supplement) and for state and local awards, we determined whether the disbursements complied with the grant agreement, relating to activities allowed or unallowed, eligibility, and reporting.

N/A – There were no federal awards received.

7. For the programs selected for testing in item (2) that had been closed out during the period under review, we compared the close-out report, when required, with the agency's financial records to determine whether the amounts agree.

There were no programs closed out during the period.

Open Meetings

8. We examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by R.S. 42:1 through 42:13 (the open meetings law).

Any Quasi-Public Agency is only required to post a notice of each meeting and the accompanying agenda on the door of the Any Quasi-Public Agency's office building. The Evangeline A.R.C – Respite Program of Ville Platte, Inc. did not post notice of each meeting.

Budget

9. For all grants exceeding five thousand dollars, we determined that each applicable federal, state, or local grantor agency/agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Due to the nature of the funds received through the Medical Assistance Program, there is no annual contract or budget available.

Prior Comments and Recommendations

10. We reviewed any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

Finding 08-1(IC) and 08-2(IC) for the year ended June 30, 2008 have not been resolved as of June 30, 2009.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Evangeline A.R.C. – Respite Program of Ville Platte, Inc., the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
December 17, 2009

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

12/17/09 (Date Transmitted)

Kolder, Champagne, Slawen & Company, LLC
Certified Public Accountants
PO Box 588
Ville Platte, LA 70586 (Auditors)

In connection with your review of our financial statements as of
June 30, 2009 and for the period then ended, and as required by
Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the
following representations to you. We accept full responsibility for our compliance with the
following laws and regulation and the internal controls over compliance with such laws and
regulations. We have evaluated our compliance with the following laws and regulations prior to
making these representations.

These representations are based on the information available to us as of December 17, 2009.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state and local award expenditures for the fiscal
year, by grant and grant year.

No []

Yes ☒

All transactions relating to federal, state, and local grants have been properly recorded within our
accounting records and reported to the appropriate state, federal, and grantor officials.

No []

Yes ☒

The reports filed with federal, state, and local agencies are properly supported by books of
original entry and supporting documentation.

No []

Yes ☒

We have complied with all applicable specific requirements of all federal, state, and local
programs we administer, to include matters contained in the OMB Compliance Supplement,
matters contained in the grant awards, eligibility requirements, activities allowed and unallowed,
and reporting and budget requirements.

No []

Yes ☒

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:1 through 42:13 (the open meetings law).

No ☒

Yes ☐

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

No ☐

Yes ☐ N/A

Prior Year Comments

We have resolved all prior-year recommendations and/or comments.

No ☐

Yes ☒

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

12/17/09 _____ Secretary *NOMA St. Louis*
Date

_____ Treasurer *n/c*
Date

12/17/09 _____ President *Danmylen S*
Date